



# WASHOE COUNTY

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CM/ACM   x    
Budget   x    
DA   x    
Comptroller   x    
HR   N/A    
Other           

## STAFF REPORT BOARD MEETING DATE: March 14, 2017

**DATE:** February 23, 2017

**TO:** Board of County Commissioners

**FROM:** Mark Mathers, Budget Manager  
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**THROUGH:** Christine Vuletich, Assistant County Manager  
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**SUBJECT:** Approve interfund appropriation transfers to track certain grant and capital funds; and, direct the Comptroller's Office to make the appropriate appropriation transfers (net impact to County Budget is zero). (All Commission Districts)

### SUMMARY

Nevada Revised Statute (NRS) 354.598005(5) provides that "budget appropriations may be transferred between functions, funds or contingency accounts .... if such a transfer does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions". The purpose of this item is to consider approval of interfund appropriation transfers to track certain grant and capital monies in the appropriate funds and to cover unanticipated expenses, respectively. All adjustments are within the existing approved budget for Washoe County.

Washoe County Strategic Objective supported by this item: Stewardship of our Community

### PREVIOUS ACTION

May 17, 2016: Board of County Commissioners (BCC) approved the Fiscal Year 2016-17 final budget.

### BACKGROUND

NRS 354.598005(5) provides that "budget appropriations may be transferred between functions, funds or contingency accounts .... if such a transfer does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions". Thus, transfers of appropriations between functions or programs within a fund (cross-functional transfers) or between funds (interfund transfers) or from a contingency account require approval of the governing body.

The following interfund appropriation transfers are required to properly account and track certain revenues and expenses for grant awards previously approved by the County and for monies budgeted in capital funds. These are:

AGENDA ITEM # 5.F.2.

**Victims of Crime Act (VOCA) Grant – Social Services – \$177,000:** The BCC previously approved a \$1,765,816 VOCA grant award on July 26, 2016. The award was originally budgeted in the Child Protective Services (CPS) Fund, but as Social Services has further refined the uses of that grant, it was determined that some of the VOCA grant should be budgeted in four other funds to account for these monies in the proper fund. For this item, we will reduce the revenue and appropriation in the CPS Fund (Fund 228) by \$177,000 each and increase it by the same total amount in Funds 225 and 270 as follows:

- VOCA Temporary Assistance to Displaced Seniors (TADS) building - \$87,000 in the Senior Services Fund
- VOCA senior services programs - \$60,000 in the Senior Services Fund
- VOCA adult services programs - \$30,000 in the Other Restricted Special Revenue Fund

**Visitation Center Repairs and Improvements:** The Comptroller has identified monies budgeted in the Indigent Fund and CPS Fund for repairs and improvements to the Visitation Center that should be capitalized and therefore budgeted in the Capital Improvement Fund. This will necessitate an appropriation transfer, as detailed in the Fiscal Impact section below.

All adjustments are within the existing approved budget for Washoe County.

**FISCAL IMPACT**

The use of interfund appropriation transfers is needed to allow the County to properly account certain grant and capital expenses, respectively, as outlined above. All adjustments are within the existing approved budget for Washoe County and are summarized below:

<b>Fund/Function</b>	<b>Department/Expenditure</b>	<b>Budget Change</b>
CPS Fund (Fund 228)	IO #11318-431100 Federal Grants	(177,000)
CPS Fund (Fund 228)	IO #11318-710100 Professional Services	(177,000)
Sr. Services Fund (Fund 225)	IO #11359-431100 Federal Grants	87,000
Sr. Services Fund (Fund 225)	IO #11359-710100 Professional Services	67,000
Sr. Services Fund (Fund 225)	IO #11359-710500 Other Expense	20,000
Sr. Services Fund (Fund 225)	IO #11361-431100 Federal Grants	60,000
Sr. Services Fund (Fund 225)	IO #11361-701110 Base Salaries	28,000
Sr. Services Fund (Fund 225)	IO #11361-705110 Group Insurance	4,160
Sr. Services Fund (Fund 225)	IO #11361-705210 Retirement	7,840
Sr. Services Fund (Fund 225)	IO #11361-710712 Family Preservation	20,000
Other Restricted Fund (Fund 270)	IO#11360- 431100 Federal Grants	30,000
Other Restricted Fund (Fund 270)	IO#11360- 701110 Base Salaries	14,000
Other Restricted Fund (Fund 270)	IO#11360-705110 Group Insurance	2,080
Other Restricted Fund (Fund 270)	IO#11360-705210 Retirement	3,920
Other Restricted Fund (Fund 270)	IO#11360-710712 Family Preservation	10,000

<b>Fund/Function</b>	<b>Department/Expenditure</b>	<b>Budget Change</b>
CPS Fund (Fund 228)	IO #11318 – 710712 Family Preservation	(504,000.00)

<b>Fund/Function</b>	<b>Department/Expenditure</b>	<b>Budget Change</b>
CPS Fund (Fund 228)	IO #11318 - 814092 Transfer to CIP	504,000.00
Indigent Fund (Fund 221)	C210100-710100 Professional Services	(90,539.07)
Indigent Fund (Fund 221)	C210100-814092 Transfer to CIP	\$90,539.07
Capital Impr Fund (Fund 402)	PW 920708- 622028 Transfer from CPS Fund	\$504,000.00
Capital Impr Fund (Fund 402)	PW 920708- 622021 Transfer from Indigent	\$90,539.07
Capital Impr Fund (Fund 402)	PW 920708- 781002 – Bldg and Impr Capital	\$594,539.07

### **RECOMMENDATION**

It is recommended that the Board of County Commissioners approve interfund appropriation transfers to track certain grant and capital funds; and, direct the Comptroller's Office to make the appropriate appropriation transfers.

### **POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be: Move to approve interfund appropriation transfers to track certain grant and capital funds; and, direct the Comptroller's Office to make the appropriate appropriation transfers.